

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

Hearing Date: August 21, 2013 at 10:00 AM(EST)
Response Deadline: July 26, 2013 at 4:00 PM(EST)

In re:)	Case No. 12-12020(MG)
)	
RESIDENTIAL CAPITAL, LLC., et al,)	
)	Chapter 11
)	
Debtors.)	Jointly Administered

**RESPONSE OF THE TENNESSEE DEPARTMENT OF REVENUE TO THE DEBTORS'
FIFTEENTH OMNIBUS OBJECTION TO THE CERTAIN TAX CLAIMS**

COMES the Commissioner of Revenue for the State of Tennessee (“Revenue”) by and through the Attorney General, and respectfully responds to the Debtor’s Fifteenth Omnibus Objection to Proofs of Claim, as to claims filed by the Department including claim number 1043. In support of this response and the proof of claim filed by Revenue, the Respondent would show:

1. Debtor’s petition for relief under Chapter 11 of the Bankruptcy code was filed on either May 14, 2012.
2. The Debtors object to claim #1043, in the amount of \$2,076.11 filed by Revenue.
3. As to claim #1043, Debtors assert that there is no liability and insufficient documentation for the claim.
4. Debtors also state that the claim was asserted against Residential Capital LLC.
5. Review of the claim shows that it was filed and asserted against RFC Construction Funding LLC.
6. The claim is based on estimates for Franchise Excise liability of RFC Construction Funding LLC, due to the failure of RFC Construction Funding LLC to file Franchise Excise Tax Returns for the periods beginning August 1, 2009, January 1, 2010, January 1, 2011 and January 1, 2012, as required under Tennessee tax law.
7. Pursuant to Tennessee Code Annotated § 67-6-517 and Tennessee Code Annotated § 67-1-1438, if an entity fails to timely file a tax return, the Commissioner, after

written notice of same, is authorized to determine the tax liability. The Commissioner is also authorized to audit returns filed for accuracy and correctness. T.C.A. § 67-1-1301. Any assessment made pursuant to these Sections shall be binding as if made upon the sworn statement of a person liable for the payment of the tax; and after such an assessment is made, the responsible party is stopped from disputing the accuracy except upon filing a true return, together with such supporting evidence as the Commissioner may require, indicating precisely the amount of the alleged inaccuracy.

8. A Proof of Claim is prima facie evidence of the validity and amount of the claim. Fed.RulesBankr.Proc.Rule 3001(f). The Debtor has not provided sufficient evidence to rebut the validity of the claim.

WHEREFORE, the Respondent prays that the Court:

1. Allow claim # 1043 as filed.
2. Order Debtor to file all outstanding tax returns and allow the claim in the amount owed based on properly filed tax returns.
3. Order such other relief, as the Court deems appropriate to protect the interests of the State of Tennessee.

Respectfully Submitted,

Robert E. Cooper, Jr.
Attorney General & Reporter

/s/ Marvin E. Clements, Jr.
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CERTIFICATE OF SERVICE

I, /s/ Marvin E. Clements, Jr., do hereby certify that a true and exact copy of the foregoing Response has been sent by FedEx overnight delivery and electronically filed on this the 25th day of July 2013, to the following:

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/s/ Marvin E. Clements, Jr.

MARVIN E. CLEMENTS, JR.